

June 18, 1943

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Mr. Palmer C. Byrne
County Attorney
Prescott, Arizona

Dear Sir:

We have your letter of June 5 requesting an opinion as to whether or not a veteran may claim an exemption from taxation on real property acquired by the veteran after the first Monday in any year, the exemption being claimed being for the year of acquisition.

It is our belief that under such circumstances the exemption cannot be claimed until the succeeding year, the lien having attached on the first Monday of January of the year in which the land was acquired by the veteran. This view seems to be supported by the decision in the case of *Giets v. Webster*, 46 Ariz. 261.

Very truly yours,

JOE CONTAY
Attorney General

EDWARD P. CLINE
Assistant Attorney General

EARL ANDERSON
Chief Assistant
Attorney General